IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION.

CENTRAL EXCISE APPEAL NO. 59 OF 2006.

Commissioner of Central Excise.. ..Appellant
V/s.
M/s Rocket Engineering
Corporation Ltd., Satara. .. Respondents.

Mr. K.R. Chaudhary for the petitioner.

Mr.M.H. Patil with Ms.Aparna H. for the respondents.

CORAM : V.C.DAGA & J.P.DEVADHAR,JJ.

DATED : 28. 6 .2006.

P.C. :

. Heard rival parties.

. Learned Counsel appearing for the appellant contends that following substantial question of law arises for consideration of this Court

. A. "Whether the assessee i.e. the supplier of inputs to the job worker is liable to pay Central Excise Duty on the scrap generated at the job workers end, which is not received back from the job workers within the specified time in terms of Notification No. 214/86-CE dated 25.3.1986 as amended r/w Rule 4(5)(a) of CENVAT Credit Rules?"

. B. "Whether scrap generated at the job workers end out of the processing of the inputs is required to be returned to the supplier and, if it is not returned back whether the supplier of inputs is required to pay appropriate Central Excise thereon?

. Having heard rival parties and having examined the findings recorded in the order in

original, it is not in dispute, that the assessee had paid duty on the scrap generated at the factory of the job worker for the period April 1999 to March 2000. There is no liability on the principal manufacturer- respondent after 31st March 2000 in view of amended Rule 57AC of the CENVAT Credit Rules. In view of this finding of fact, no substantial question of law arises in this appeal. Appeal is, therefore, dismissed in limine with no order as to costs.

(V.C.DAGA,J.)

(J.P.DEVADHAR,J.)